

Adopted	Rejected
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## COMMITTEE REPORT

YES:	20
NO:	0

### MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 362, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1       Page 2, line 20, after "certificate" insert "**within thirty (30) days**
- 2       **after the expiration date,**".
- 3       Page 2, line 23, after "." insert "**The department, at least sixty (60)**
- 4       **days before the date on which a retail merchant's registered retail**
- 5       **merchant's certificate expires, shall notify a retail merchant who is**
- 6       **delinquent in remitting sales or use tax that the department will not**
- 7       **renew the retail merchant's registered retail merchant's**
- 8       **certificate.**".
- 9       Page 5, line 20, delete "forty-five (45)" and insert "**sixty (60)**".
- 10      Page 9, line 3, after "may" delete ":".
- 11      Page 9, delete lines 4 through 5.
- 12      Page 9, line 6, delete "(2)".
- 13      Page 9, run in lines 3 through 6.
- 14      Page 13, delete lines 2 through 42.
- 15      Page 14, delete lines 1 through 14.

- 1           Page 15, between lines 38 and 39, begin a new paragraph and insert:  
2           **"(c) This subsection applies to registered retail merchant's**  
3           **certificates that expire under this SECTION before March 2, 2007.**  
4           **The department of state revenue, at least sixty (60) days before the**  
5           **date on which a retail merchant's registered retail merchant's**  
6           **certificate expires, shall notify a retail merchant who is delinquent**  
7           **in remitting sales or use tax that under IC 6-2.5-8-1(g), as amended**  
8           **by this act, the department of state revenue will not renew the retail**  
9           **merchant's registered retail merchant's certificate."**  
10          Page 15, line 39, delete "(c)" and insert "**(d)**".  
11          ReNUMBER all SECTIONS consecutively.  
            (Reference is to SB 362 as printed January 20, 2006.)

**and when so amended that said bill do pass.**

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Representative Espich